

July 18

Timothy Callanan

CH First Name Exactly Matches 'Timothy'
CH Last Name Exactly Matches 'Callanan'
Company Name Berkeley County Government
Post Date Between 2018-07-01 00:00:00 and 2018-07-31 00:00:00
Report Owner DIX, MYRA KENNEDY
Report Time 2018-08-22 13:24:54
Transaction Type One of: Misc Credit or Misc Debit or Purchase or Payment

Card Last 4 Digits							
Txn Number	Vendor Name	Vendor State	Post Date	Purchase Date	Tax Status	Item Total Item GL Combination	
2300							
TXN00112195	GOVERNMENT FINANCE OFFIC	IL	07/02/2018	06/29/2018	Nontaxable	840.00	41301 5390
TXN00112678	GOVERNMENT FINANCE OFFIC	IL	07/16/2018	07/13/2018	Nontaxable	(840.00)	41301 5390
TXN00112975	Amazon.com	WA	07/23/2018	07/21/2018	Sales tax paid	29.52	41301 5401
TXN00113194	THE GRILL AT WINDMILL	SC	07/27/2018	07/25/2018	Sales tax paid	15.00	41301 5560
count: 4						44.52	

report count: 4

44.52

RECEIVED

DATE: 8/23/18

BY: MK

RECEIVED

AUG 22 2018

FINANCE DEPT.

Authorized Signature

Print Name

Date

Authorized Signature 2

Print Name

Date

41301-5515 5390

Tim Callanan

From: Erica Huddle <ehuddle@gfoa.org>
Sent: Thursday, July 12, 2018 3:41 PM
To: Tim Callanan
Subject: Thanks for Joining GFOA!

*** This is an EXTERNAL email. Please do not click on a link or open any attachments unless you are confident it is from a trusted source. ***

Dear Tim:

Welcome to GFOA!

I have processed your membership application and your membership is active. Your user profile is below. Your membership is current through **10/31/2018**. Your membership payment of \$840.00 was refunded, as there was an open spot in the agency membership already. Therefore, you should expect to see a refund on your card within the next 7-10 business days.

Please use the link below to log in to your account.

<https://estore.gfoa.org/IMIS15/Gfoamember/>

Member Number: 300231533

Username: tim.callanan@berkeleycountysc.gov

We encourage you to join GFOA's "**Members-Only**" group on Facebook. You can start conversations, ask questions, provide feedback, and so much more. You'll also be able to stay informed on important events from GFOA.

If you have any questions regarding your membership or GFOA, please feel free to contact me.

Sincerely,



Erica

Erica Huddle

Member Services Coordinator | Finance and Administration

Government Finance Officers Association

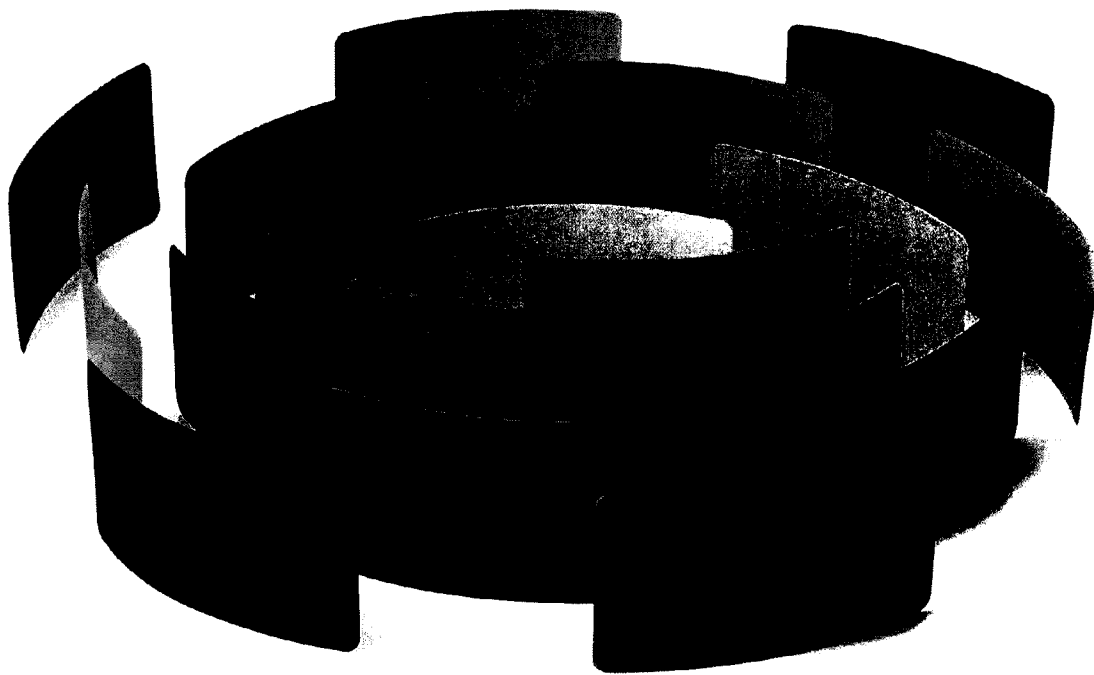
O: 312.578.5453 | E: ehuddle@gfoa.org





Government Finance Officers Association

Become a GFOA Member



RESOURCE | EDUCATOR
FACILITATOR | ADVOCATE

#GFOA

gfoa.org

Welcome!

Thanks for taking the time to learn more about the Government Finance Officers Association (GFOA) and the benefits of membership.

Our mission is to promote excellence in state and local government financial management.

We are a resource, an educator, a facilitator, and an advocate for our members — nearly 20,000 finance officers across the United States and Canada. These officers work for:

- Cities, towns, and municipalities
- School districts, colleges, and universities
- Public employee retirement systems
- Federal agencies
- County governments
- Special districts and utilities
- States and provinces
- Private-sector organizations

GFOA also offers student memberships.

GFOA works tirelessly to provide our members with best practice information around accounting, auditing, budgeting, capital planning, debt management, financial reporting, pension and benefit administration, and treasury and investment management.

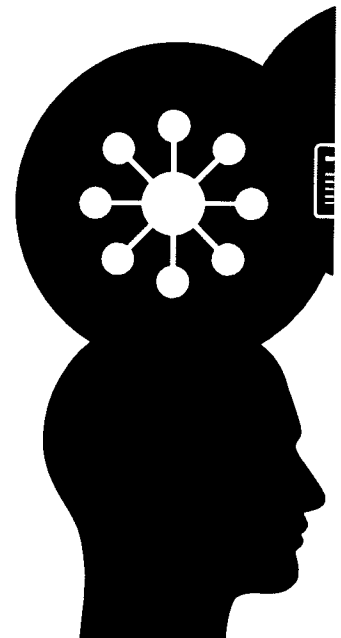
Become a GFOA member to get involved, enhance your skills, improve your profession, and take your career to the next level.

Please feel free to contact me at cmorrill@gfoa.org or tweet me [@chrisgfoa](https://twitter.com/chrisgfoa).



Christopher P. Morrill
Executive Director/CEO

LEARN MORE Read GFOA's Professional Code of Ethics at gfoa.org/codeofethics.



Join Your Peers

Membership in GFOA comes with benefits that help you advance your career and move your government forward. It also comes with access to a network of nearly 20,000 peers, all working to resolve similar issues and make their governments better.

Career Benefits

- Obtain “how-to” instruction on a wide range of financial topics
- Enhance your technical skills
- Broaden your knowledge and deepen your expertise
- Achieve professional recognition
- Coordinate efforts with colleagues
- Develop leadership skills
- Network with peers

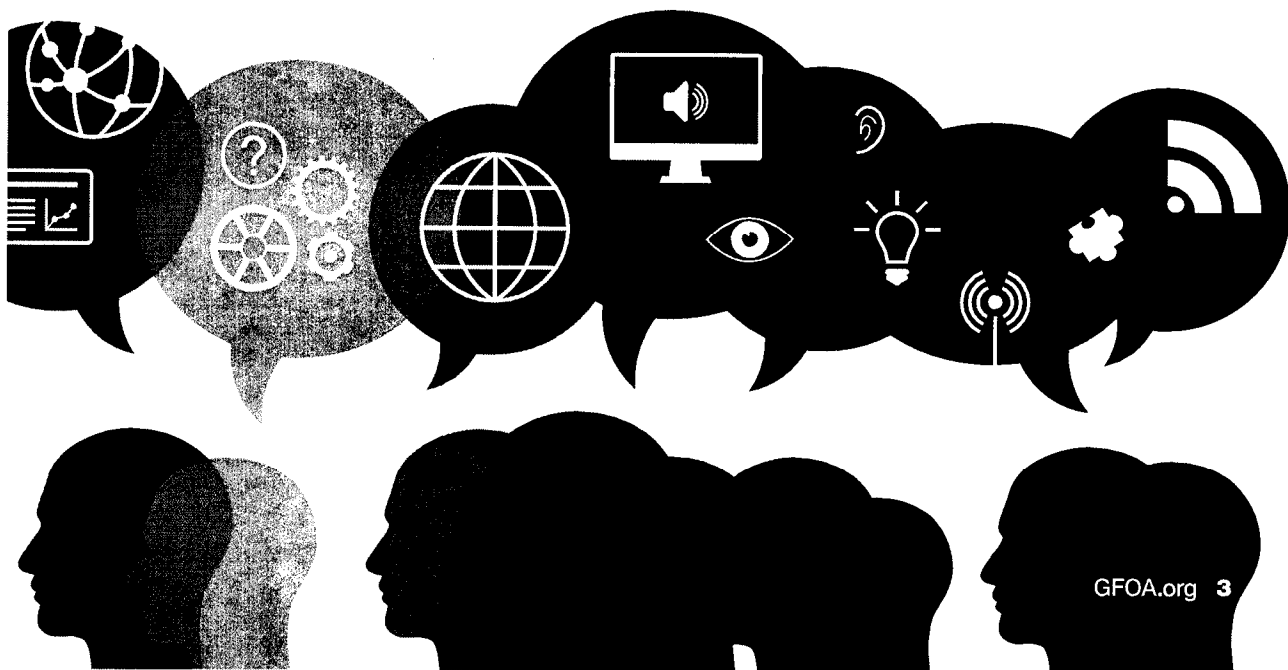
Government Benefits

- Receive relevant and timely content that will enhance your job performance

- Receive member discounts on publications, training seminars, the annual conference, and GFOA’s awards for recognition programs
- Direct technical inquiries to GFOA professional staff

Annual Student Scholarships

GFOA sponsors five scholarships to recognize and support outstanding full- and part-time students who are preparing for a career in state or local government finance. More than \$90,000 in scholarships is awarded annually.



Find Yourself in GFOA

Where GFOA Members Are Located



Member's Specialized Knowledge

50%
of members
have a CPA

24%
of members
have an
advanced
degree

More than
7000
are Certified
Public Finance
Officers
(CPFO)

Areas of Responsibility

Accounting | Auditing | Budgeting
Capital Planning | Debt Management | Economic Development
Financial Reporting | Information Technology | Payroll
Purchasing | Revenue Collection | Treasury Management

Member Employment



Chief Financial Officer (Finance Director)	46%
Comptroller/Controller/ Accounting Manager	17%
Accountant	12%
Analyst (Budget/Management)	8%
Budget Director	7%
Treasurer	6%
Chief Executive Officer (City Manager, Executive Director)	4%

Where Members Are Working



CITY, TOWN,
OR VILLAGE
52%



COUNTY
25%



OTHER SPECIAL
DISTRICT
13%



SCHOOL
DISTRICT
5%



STATE/
PROVINCE
3%



HIGHER
EDUCATION
1%



RETIREMENT
SYSTEM
1%

The results are from the 2017 GFOA member survey.

"Individuals interested in government finance as a profession should pursue GFOA's CPFO designation. The study materials and exams are challenging, but they provide a critical framework for understanding the existing, and ever-growing, complexity of government finance."

—Betsy Schaffer,
CPA, CPFO

Assistant
Auditor-Controller,
County of Santa
Barbara, California

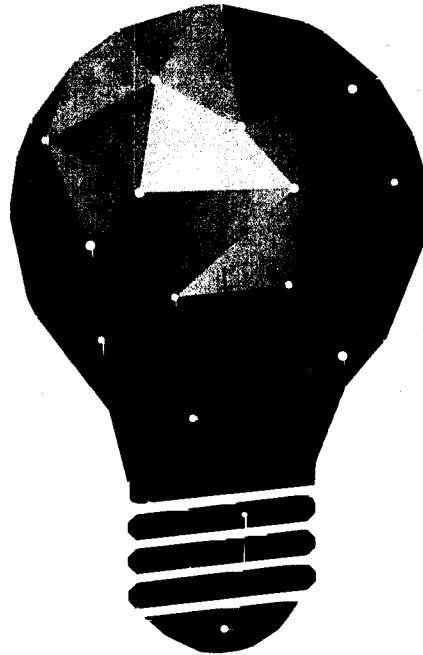
We Can Be Your Resource

Standing Committees

GFOA has seven standing committees that advise specific areas of government finance and develop GFOA's public policy positions, recommended practices, and advisories. The standing committees meet twice a year, and are limited to 25 GFOA members each, selected through an application process and appointed by GFOA's president. By formulating new policies, raising professional standards through recommended practices and advisories, and offering technological solutions, these committees provide practical information to GFOA members.

Research

GFOA conducts ongoing research on implementation of best practices in public-sector finance and can help address specific problems faced by governments with focused, custom research projects. Research reports, white papers, and case studies are posted at **gfoa.org** and cover topics such as budgeting, performance management, long-term financial planning, healthcare cost-containment, debt management, process improvement, and technology.



Publications

GFOA maintains an extensive inventory of books, e-books, guides, and other resources on governmental accounting, auditing, and financial reporting; capital finance and debt administration; financial management and budgeting; public retirement and benefits administration; and treasury and investment management, which are available for purchase with member discounts.

Technical and Advisory Services

Technical information, products, and services are provided to GFOA members and others interested in governmental accounting, auditing, financial reporting, and the preparation of state and local government budget documents. At the heart of Technical Services' activities are seven professional recognition programs, a technical inquiry service, publications, educational materials, and courses written and presented by staff.

Consulting Services

Advisory services for state and local governments on a variety of topics are available to GFOA members. GFOA is the leading provider of guidance for local governments on planning, procuring, and implementing technology projects to support business process improvement.

Websites

Visit **gfoa.org** to search training opportunities, best practices, resource centers, and award programs criteria and winners. Access case studies, templates, and best practice examples for school budgeting at **smarterschoolspending.org**.

PLUS! Access to Best Practices

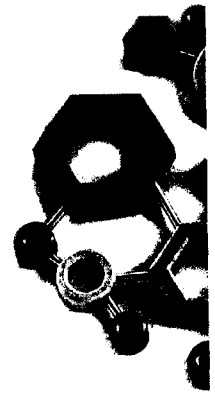
GFOA best practices are recognized by finance officers, elected officials, and other government leaders as the standard for excellence in the financial management of governments.

Our complimentary suite of best practices, which are available at **gfoa.org/bestpractices**, covers financial policies, accounting and financial reporting, budgeting and financial planning, capital planning and economic development, debt management, financial management, pension and benefit administration, and treasury and investment management.

The best practices are developed by GFOA Standing Committees, made up of members recognized by their peers as leaders in the public finance field. GFOA also provides a number of resources specifically designed to assist in the implementation of best practices.

For more information or assistance, go to **gfoa.org/bestpractices**.

We Can Broaden Your Knowledge



Training Programs

GFOA offers training events on a host of topics across the country. They include CPE-accredited national training seminars and immersion courses, interactive internet training, and web-streaming events. On-demand e-learning opportunities are also available. Courses are developed and taught by public finance specialists and are offered at the beginner, intermediate, and advanced levels.

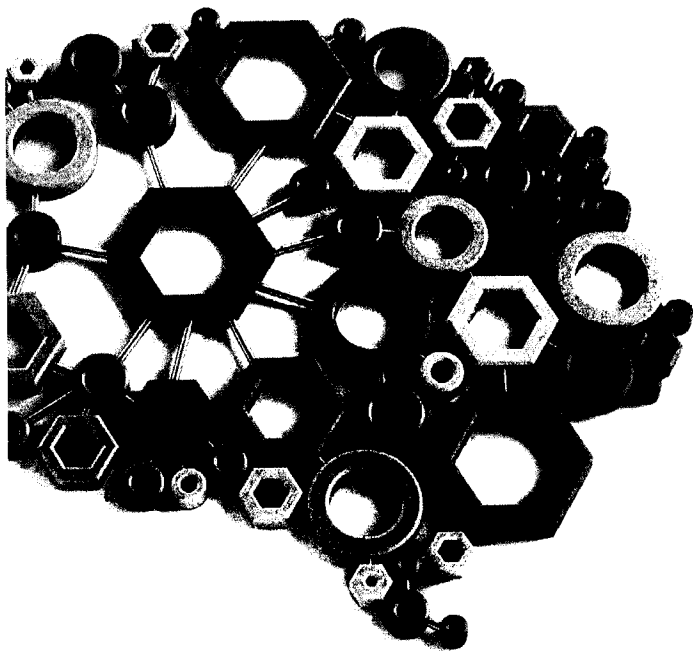
Annual Conference

Thousands of public finance professionals gather each year for this three-day conference to share ideas, develop technical and managerial skills, view new products, and network with peers from across the country and around the world. Participants can select concurrent sessions, discussion groups, and preconference training seminars to customize their own educational curriculum.

Certification

The Certified Public Finance Officer (CPFO) program was started by GFOA in 1997 to help standardize the core knowledge needed for public finance. Earning the designation of CPFO provides a well-recognized credential that verifies participants' knowledge in the main disciplines of government finance. Candidates complete a home-study program and are required to pass examinations on each of five modules (governmental accounting, auditing, and financial reporting; operating and capital budgeting; debt management; treasury and investment management; and retirement and benefits, risk management, and procurement). Exams will be offered throughout the year.

The CPFO program is governed by GFOA's Council on Certification. Technical and administrative support is provided by the Radford University Governmental and Nonprofit Assistance Center.



UP TO **50**

first-time annual conference
attendee scholarships **per state
or province** are awarded to
first-time annual conference
attendees who are GFOA active
government members.

ALMOST
1,700

recipients have been
awarded the scholarship since
its inception four years ago.

LEARN MORE

about this opportunity:
e-mail **firstannualconference**
@gfoa.org.



"Joining GFOA was one
of the best decisions I
have made in my career.
This organization has
continuously guided me
and has been a part of my
governmental accounting
foundation from the staff
level through my current
senior leadership role."

—Melinda Gildart,
CPA, MBA

*Controller, Chicago Board
of Education, Illinois*



"In an era when available
time and resources
continue to be scarce,
membership in GFOA
constitutes professional
development with a
purpose."

—William Jones

*City Administrator,
Mequon, Wisconsin*

We Help You Stay In Touch

Awards for Recognition Programs

Seven award programs are sponsored by GFOA to encourage, facilitate, and recognize excellence in financial reporting, budgeting, and other aspects of financial management. More than 6,300 governments participate in the award programs each year:

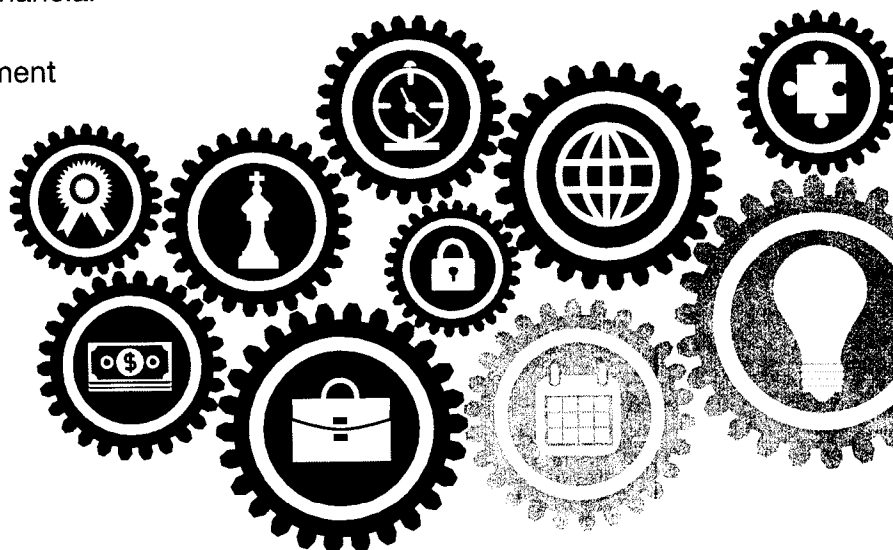
- Award for Best Practices in Community College Budgeting
- Award for Best Practices in School Budgeting
- Award for Excellence in Government Finance
- Award for Popular Annual Financial Reporting
- Canadian Award for Financial Reporting
- Certificate of Achievement for Excellence in Financial Reporting
- Distinguished Budget Presentation Award

Member Networking

GFOA facilitates several networking groups focused on different types of governments for members to discuss challenges, share lessons learned, and interact with peers. Member interest groups include: Alliance for Excellence in School Budgeting, Small Government Forum, Urban Forum, and Utility Forum.

Government Finance Review

Government Finance Review (GFR) is GFOA's bimonthly membership magazine. It publishes articles on the forefront of the public finance profession and the expanding role of the government finance officer.



Connect with GFOA Online!



FACEBOOK

GFOA of the US & Canada
GFOA Members Group



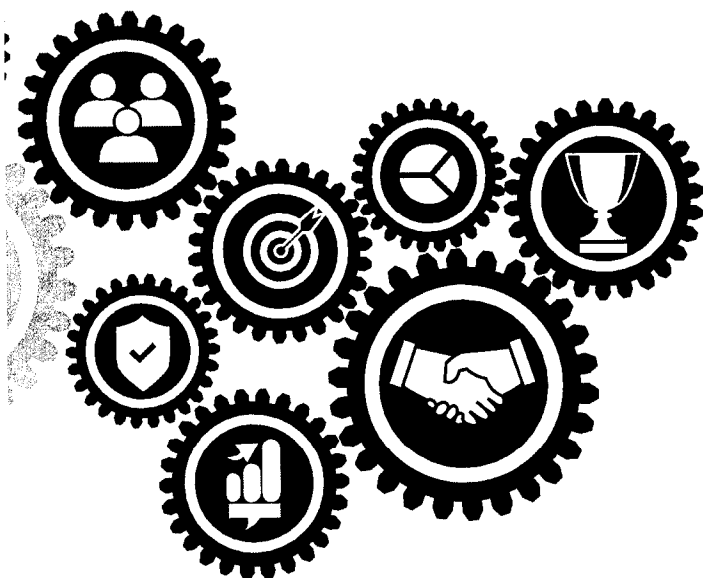
TWITTER

@GFOA (#GFOA)
@GFOAJobs
@chrisgfoa



LINKEDIN

Government Finance Officers
Association (GFOA)



"I am proud to say that everything I learned about governmental accounting I learned from GFOA by attending the annual conference, reading GFOA's publications and best practices, networking with colleagues, and talking with staff. Through the implementation of GFOA's policies, my school district has received GFOA awards, as well as increased our bond rating. I learned to develop my leadership skills through GFOA and eventually became President of my local state association."

—Diane B. Allison,
CPA, CGMA,
CGFO, CLSBA

*Director of Business
Services, Ascension
Parish School Board,
Donaldsonville, Louisiana*

We Are In Your Corner

Washington, DC, Representation

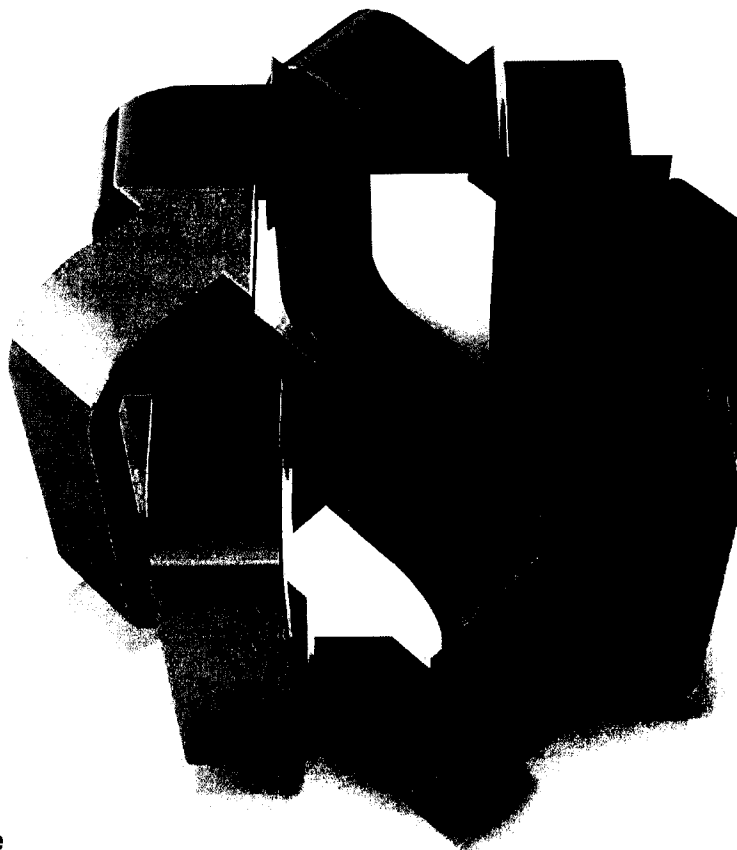
GFOA works to engage Congress, the Administration, and GFOA's membership about federal priority issues, covering all legislative, regulatory, and judicial activity impacting public finance.

State/Provincial Association Communication

Each state/provincial GFOA association assigns at least one representative to serve as GFOA's liaison with its members in their state or province. Representatives are responsible for keeping GFOA and their state/provincial association aware of one another's activities in order to help educate their membership. State/provincial representatives meet onsite prior to the start of GFOA's annual conference to discuss GFOA programs, policies, and major regulatory and legislative developments. This is a joint meeting with the presidents of the state/provincial associations.

Coordination with Other Organizations

GFOA maintains constant dialogue with other issuer organizations in Washington, DC, and leads the Public Finance Network in order to amplify issues of importance to GFOA's members including public finance, tax, pension and benefits, and banking. GFOA monitors the work of regulatory agencies in Washington, DC, and provides regular feedback on proposed



regulation impacting state and local government finance. This includes the Securities and Exchange Commission (SEC), the Internal Revenue Service (IRS) and the Municipal Securities Rulemaking Board (MSRB). GFOA also monitors the work of the Governmental Accounting Standards Board (GASB) and provides feedback on proposed accounting and financial reporting standards issued by GASB.

Leadership Academy

GFOA holds a week-long leadership program that provides participants with professional and personal development tools through classroom, case study, and peer networking opportunities. Participants are chosen for this program through an application process.

Mentorship Program

GFOA offers a mentorship program for the annual conference, which is open to all first-time annual conference attendee scholarship recipients. Mentees enrolled in the program are matched with experienced GFOA conference attendees, who can share tips and lessons learned on how to get the most out of GFOA's conference.

Membership Categories

Voting

ACTIVE MEMBER: Practicing public finance professional from a government unit. Each government unit is automatically assigned a specific number of active members based upon its size.

ADDITIONAL ACTIVE MEMBER: Practicing public finance professional from a government unit above those included in the base membership fee.

Non-Voting

ASSOCIATE: Individuals interested in public finance but practicing in the private sector. Includes employees of accounting and law firms, investment banks, financial institutions, and consulting firms.

FACULTY: Full-time educators from a college or university.

STUDENTS: Full- or part-time students not currently employed.

INACTIVE RETIRED: Retired former active government members.

If your government is already a member of the GFOA, arrange to become an **ADDITIONAL ACTIVE** member and you will be eligible for full benefits at a reduced rate.




Membership Fees




The following GFOA membership fee schedule, as adopted by the Executive Board, took effect April 1, 2009.*

 Number of Memberships included in Base Fee

 Base Fee




 Additional Memberships




CITIES AND COUNTIES			
POPULATION			
0 – 4,999	1	\$160	\$150
5,000 – 9,999	1	170	150
10,000 – 19,999	1	190	150
20,000 – 29,999	1	225	150
30,000 – 39,999	2	250	150
40,000 – 49,999	2	305	150
50,000 – 74,999	3	595	150
75,000 – 99,999	3	640	150
100,000 – 199,999	4	840	150
200,000 – 299,999	5	1,145	150
300,000 – 499,999	5	1,305	150
500,000 – 749,999	6	1,775	150
750,000 – 999,999	6	3,050	150
More than 1,000,000	7	4,620	150

RETIREMENT SYSTEMS			
MEMBERS			
0 – 4,999	1	\$160	\$150
5,000 – 9,999	1	270	150
10,000 – 24,999	2	420	150
25,000 – 49,999	2	540	150
50,000 – 99,999	3	770	150
100,000 – 249,999	4	1,205	150
More than 250,000	5	1,655	150

OTHER	
	INDIVIDUAL FEE
Associate (Private Sector)	\$225
Federal	150
Inactive Retired	35
Faculty	40
Student	25

*\$35 of your membership dues pays for a subscription to *Government Finance Review*, GFOA's bimonthly magazine.

SPECIAL DISTRICTS			
EMPLOYEES			
0 – 99	1	\$160	\$150
100 – 499	1	280	150
500 – 999	2	500	150
1,000 – 4,999	3	700	150
5,000 – 9,999	4	885	150
10,000 – 19,999	5	1,080	150
20,000 – 29,999	6	1,295	150
More than 30,000	6	1,605	150

SCHOOL DISTRICTS			
STUDENT ENROLLMENT			
0-1,999	1	\$160	\$150
2,000 - 4,999	1	280	150
5,000 - 9,999	2	500	150
10,000 - 14,999	3	700	150
15,000-29,999	4	885	150
30,000-49,999	5	1,080	150
50,000-99,999	6	1,295	150
100,000 plus	6	1,605	150

STATE	
POPULATION	INDIVIDUAL FEE
State & Province: Population 0 – 1 Million	\$160
State & Province: Population 1 – 5 Million	190
State & Province: Population 5 – 10 Million	225
State & Province: Population Over 10 Million	250

INTERNATIONAL	
	INDIVIDUAL FEE
Developed Country	\$210
Developing Country	160
Associate (Private Sector)	250

Application

TO SUBMIT PAYMENT BY CREDIT CARD, visit gfoa.org/joinGFOA.

TO SUBMIT PAYMENT BY CHECK OR PURCHASE ORDER,
make check payable to "Government Finance Officers Association".
Send to: GFOA, 203 N. LaSalle Street, Suite 2700, Chicago, IL 60601.

PURCHASE ORDERS may also be faxed to 312.977.4806.

Please print or type.

Name _____

Title _____

Employer _____

Address _____

City _____

State/Province _____

Country _____

Zip/Postal Code _____

Telephone _____

Fax _____

E-mail (Required) _____

Previous Employer _____

Questions? E-mail: membership@gfoa.org

Please complete both sides of this application

Payment Information

Please check one:

- ☐ **PAYMENT BY CREDIT CARD:** Please visit gfoa.org/joinGFOA.
- ☐ **PAYMENT BY CHECK:** Payable to "Government Finance Officers Association"
Send to: GFOA, 203 N. LaSalle Street, Suite 2700, Chicago, IL 60601
- ☐ **PAYMENT BY PURCHASE ORDER:**
P.O. No. _____
Payable to "Government Finance Officers Association"
Send to: GFOA, 203 N. LaSalle Street, Suite 2700, Chicago, IL 60601 or
Fax: 312.977.4806

MEMBER TYPE

If full-time student, please include a copy of student identification card.

Please check one:

- | | | |
|---|--|---|
| <input type="checkbox"/> Active | <input type="checkbox"/> Additional Active | <input type="checkbox"/> Student |
| <input type="checkbox"/> Associate (Private Sector) | <input type="checkbox"/> Faculty | <input type="checkbox"/> Inactive Retired |

GOVERNMENTAL UNIT *(In the United States or Canada)*

Refer to the GFOA Membership Fee Schedule on page 14.

Please check one and give size of unit, as requested:

- ☐ City: Population _____
- ☐ County: Population _____
- ☐ Special District: Number of Employees _____
- ☐ School District: Student Enrollment _____
- ☐ State/Province: Population _____
- ☐ Retirement System: Number of Members _____
- ☐ Federal

INTERNATIONAL *(Outside of the United States or Canada)*

Refer to the GFOA Membership Fee Schedule on page 14.

Please check one and give size of unit, as requested:

- ☐ Developed Country _____
- ☐ Developing Country _____
- ☐ Associate (Private Sector) _____



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601 -

www.gfoa.org

Tim Callanan

41301-5515 5390

From: Erica Huddle <ehuddle@gfoa.org>
Sent: Thursday, July 12, 2018 3:41 PM
To: Tim Callanan
Subject: Thanks for Joining GFOA!

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Dear Tim:

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Please use the link below to log in to your account.

<https://estore.gfoa.org/IMIS15/Gfoamember/>

Member Number: 300231533

Username: tim.callanan@berkeleycountysc.gov

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If you have any questions regarding your membership or GFOA, please feel free to contact me.

Sincerely,



Erica

Erica Huddle

Member Services Coordinator | Finance and Administration

Government Finance Officers Association

O: 312.578.5453 | E: ehuddle@gfoa.org



Final Details for Order #111-7482219-7119450Print this page for your records.**Order Placed:** July 19, 2018**Amazon.com order number:** 111-7482219-7119450**Order Total:** \$29.52**Shipped on July 20, 2018****Items Ordered**1 of: *Governmental Accounting*, Ruppel, Warren Sold by:
Amazon.com Services, Inc.**Price**

\$29.11

Condition: New

Shipping Address:Tim Callanan
7009 SCHOONER ST
CHARLESTON, SC 29492-7945
United States

Item(s) Subtotal: \$29.11

Shipping & Handling: \$0.00

Your Coupon Savings: -\$1.78

Total before tax: \$27.33

Sales Tax: \$2.19

Total for This Shipment: \$29.52

Payment information**Payment Method:**

Visa | Last digits: 2300

Item(s) Subtotal: \$29.11

Shipping & Handling: \$0.00

Your Coupon Savings: -\$1.78

Total before tax: \$27.33

Estimated tax to be collected: \$2.19

Grand Total: \$29.52**Credit Card transactions**

Visa ending in 2300: July 20, 2018: \$29.52

To view the status of your order, return to Order Summary.

41301-5560



BERKELEY COUNTY P-CARD PROGRAM
LACK-OF-DOCUMENTATION WAIVER STATEMENT

I, Tim Callanan acknowledge that I am unable to submit acceptable
(PRINT NAME)

documentation for the p-card transaction made at:

The Grill at Windmill on 7/25/18 for \$ 15.00
(Vendor) (Date) (Amount)

Please describe purchase:

Lunch with Chief of Fire Rescue

I certify that the above referenced transaction was a proper use of my Berkeley County P-Card and was consistent with all applicable Berkeley County policies and procedures.

[Signature]
(Signature)

8-22-18
(Date)

Director Signature _____

☐ I have made every attempt possible to find or get duplicate receipt for this purchase.